IN THE HIGH COURT OF JUDICATURE, ANDHRA PRADESH
AT HYDERABAD

(Special Original Jurisdiction)

TUESDAY, THE NINETEENTH DAY OF OCTOBER
TWO THOUSAND AND FOUR

PRESENT

THE HON'BLE MR JUSTICE K.C. BHANU

And
THE HON'BLE MR JUSTICE B.SESHASAYANA REDDY

WRIT PETITION NO : 19382 of 2004

Between:

M/s Ratnagiri Resorts (A unit of Sundar Holiday Resorts Pvt. Ltd, rep. by its Managing Director N. Seemakurthy Venkata Bhairava Murthy s/o Krishna Murthy, aged 40 years, R/o Kakinada, East Godavari District.

..... PETITIONER

AND

1 The Commercial Tax Officer, Jagannaikpur Circle, Kakinada, E.G. District.
2 The Government of A. P. Rep. by its Director, Tourism Department, Secretariat Near Tank Bund, Hyderabad.
3 The Commissioner of Commercial Taxes, C.T & Excise Buildings, Nampally, Opp: Gandhibhavan, Hyderabad.

.....RESPONDENTS

Petition under Article 226 of the constitution of India praying that in the circumstances stated in the Affidavit filed herein the High Court will be pleased to issue writ, order or direction more particularly one in the nature of writ of Mandamus declaring the Destraint order dt. 15-10-2004 in Form -1 as illegal, arbitrary and contrary to the provisions of the APGST Act 1957 and set aside the same and consequently direct the 2nd respondent to consider the representation dt. 15-2-2003 etc for granting tax exemption certificate as per the Tourism policy 1998 introduced

by the State Government

Counsel for the Petitioner: MR.E.S.R.PRASAD

Counsel for the Respondent Nos.1 to 3: GP FOR COMMERCIAL TAX

The Court, at the stage of admission, made the following:

(Oral Order: Per: The Hon'ble Mr. Justice B. Seshasayana Reddy)

This writ petition is filed questioning the order dated 15-10-2004 issued by the 1st respondent – The Commercial Tax Officer, Jagannaikpur Circle, Kakinada, East Godavari district. The Distraint Order dated 15-10-2004 came to be issued consequent to the proceedings of the 1st respondent-Commercial Tax Officer, Jagannaikpur Circle, Kakinada. It appears, the petitioner has filed an appeal against the orders of the 1st respondent and the said appeal is pending. When the forum is provided to the petitioner to challenge the orders of the 1st respondent, the writ petition is wholly misconceived and hence the writ petition is liable to be dismissed. Accordingly, the writ petition is dismissed at the stage of admission.

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K.C. BHANU,J

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B. SESHASAYANA REDDY, J

Dt. 19-10-2004

Pvks/*

To

1 The Commercial Tax Officer, Jagannaikpur Circle, Kakinada, E.G. District.
2 The Government of A. P. Rep. by its Director, Tourism Department, Secretariat Near Tank Bund, Hyderabad.
3 The Commissioner of Commercial Taxes, C.T & Excise Buildings, Nampally, Opp: Gandhibhavan, Hyderabad.

4.2CCs to the Government Pleader for Commercial Taxes, A.P. High Court Buildings, Hyderabad (OUT).

5.2CD copies

*Form-NIC-OGS/WP{**AVLR**}*